What is claimed is:

1. A manufacturing method of a semiconductor device, comprising:

forming a buried insulating film in a semiconductor substrate;

forming semiconductor elements isolated by the buried insulating film;

cleaning a surface side of the semiconductor substrate with a cleaning solution; and

covering a surface side of the buried insulating film with a protective film before the step of cleaning the surface side of the semiconductor substrate, wherein a protective film is resistant to the cleaning solution.

- 2. The manufacturing method of the semiconductor device according to claim 1, wherein the cleaning solution is a hydrofluoric acid based solution.
- 3. The manufacturing method of the semiconductor device according to claim 2, wherein the hydrofluoric acid based solution is a hydrogen fluoride (HF) solution or an ammonium fluoride (NH $_4$ F) solution.
- 4. The manufacturing method of the semiconductor device according to claim 2, wherein the protective film is a material which is resistant to the hydrofluoric acid based solution.
- 5. The manufacturing method of the semiconductor device according to claim 4, wherein the protective film is a silicon nitride film.
- 6. The manufacturing method of the semiconductor device according to claim 5, wherein the semiconductor element is a MISFET, and

the manufacturing method further comprising forming a

sidewall on a side portion of a gate electrode of the MISFET, and

wherein the sidewall and the protective film are the same material.

- 7. The manufacturing method of the semiconductor device according to claim 6, further comprising forming a salicide metal layer on the gate electrode, a source diffusion region, and a drain diffusion region of the MISFET after the step of cleaning the surface side of the semiconductor substrate.
- 8. A semiconductor device, comprising:

a buried insulating film which is formed in a semiconductor substrate:

semiconductor elements which are formed on the semiconductor substrate and which are isolated by the buried insulting film; and

a protective film which covers all of a surface side of the buried insulating film but which does not cover at least a region in which a salicide metal layer of the semiconductor element is formed, wherein the protective film is resistant to a hydrofluoric acid based solution.

- 9. The semiconductor device according to claim 8, wherein the protective film is a silicon nitride film.
- 10. The semiconductor device according to claim 8, wherein the semiconductor element is a MISFET, and

the semiconductor device further comprises a sidewall which is formed on a side portion of a gate electrode of the MISFET, wherein the sidewall is made of the same material as the protective film.

11. A semiconductor device, comprising:

a buried insulating film which is formed in a semiconductor substrate;

MISFETs which are formed on the semiconductor substrate and which are isolated by the buried insulating film;

a protective film which covers all of a surface side of the buried insulating film and which is resistant to a hydrofluoric acid based solution; and

a salicide metal layer which is formed on source/drain diffusion regions of the MISFET and which is formed in a self-alignment manner relative to the protective film.

- 12. The semiconductor device according to claim 11, wherein the protective film is a silicon nitride film.
- 13. The semiconductor device according to claim 11, further comprising a sidewall which is formed on a side portion of a gate electrode of the MISFET, wherein the sidewall is made of the same material as the protective film.